



General Assembly

February Session, 2008

***Raised Bill No. 593***

LCO No. 2690

\* \_\_\_\_SB00593FIN\_\_031408\_\_ \*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

***AN ACT CONCERNING THE SALES TAX ON HEALTH CLUB SERVICES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subparagraph (FF) of subdivision (37) of subsection (a) of  
2 section 12-407 of the 2008 supplement to the general statutes is  
3 repealed and the following is substituted in lieu thereof (*Effective*  
4 *October 1, 2008, and applicable to sales occurring on or after said date*):

5 (FF) Health and athletic club services, exclusive of (i) any such  
6 services provided without any additional charge which are included in  
7 any dues or initiation fees paid to any such club, which dues or fees  
8 are subject to tax under section 12-543, (ii) any such services provided  
9 by a municipality or an organization that is described in Section 501(c)  
10 of the Internal Revenue Code of 1986, or any subsequent  
11 corresponding internal revenue code of the United States, as from time  
12 to time amended, and (iii) yoga instruction provided at a yoga studio,  
13 or Pilates instruction provided at a Pilates studio.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2008, and applicable to sales occurring on or after said date</i>	12-407(a)(37)(FF)
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***FIN***      ***Joint Favorable***